

CBMcK/2003R01359

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA

: Criminal No.

08-269(MLC)

v.

: 26 U.S.C. § 7201

LOUIS TSAROUHAS

: I N F O R M A T I O N

The defendant having waived in open court prosecution by Indictment, the United States Attorney for the District of New Jersey charges:

COUNT 1

1. At all times relevant to this Information:

a. Mercerville Medical Associates ("MMA") was a medical practice located in Trenton, New Jersey. As part of its practice, MMA, through its doctors, had blood drawn from patients and sent the blood to specified laboratories for testing as prescribed by the treating doctor.

b. Defendant LOUIS TSAROUHAS, a medical doctor, was a partner in MMA.

c. Defendant LOUIS TSAROUHAS resided in New Jersey.

2. During 2001, defendant LOUIS TSAROUHAS received approximately \$44,538 from a diagnostic testing laboratory for sending blood samples to it for testing.

3. On or about August 15, 2002, defendant LOUIS TSAROUHAS signed and caused to be filed with the Internal Revenue

Service a 2001 U.S. Individual Income Tax Return, Form 1040. That return stated that his taxable income for the calendar year 2001 was \$90,008, and that he was due a refund of \$8,342. The tax return that was filed by defendant LOUIS TSAROUHAS failed to report the approximately \$44,538 that he received from the testing laboratory for the blood specimens that he had sent to it for testing.

4. The 2001 tax return filed by defendant LOUIS TSAROUHAS was false in that it understated his taxable income and claimed a refund to which he was not entitled. Defendant LOUIS TSAROUHAS' total corrected taxable income for the year was approximately \$135,269, upon which an additional income tax of approximately \$14,245 was due and owing to the United States.

5. On or about August 15, 2002, in the District of New Jersey, defendant

LOUIS TSAROUHAS

knowingly and willfully did attempt to evade and defeat a substantial part of the income tax due and owing to the United States in that he signed and caused to be filed with the Internal Revenue Service the tax return described in paragraph 3, knowing it to be false and fraudulent as described in paragraph 4.

In violation of Title 26, United States Code, Section 7201.

COUNT 2

1. Paragraphs 1 of Count 1 is realleged and incorporated as if fully set forth herein.

2. During 2002, defendant LOUIS TSAROUHAS received approximately \$85,568 from a diagnostic testing laboratory for sending blood samples to it for testing.

3. On or about August 28, 2003, defendant LOUIS TSAROUHAS signed and caused to be filed with the Internal Revenue Service a 2002 U.S. Individual Income Tax Return, Form 1040. That return stated that his taxable income for the calendar year 2002 was \$128,618, and that he was due a refund of \$667. The tax return that was filed by defendant LOUIS TSAROUHAS failed to report the approximately \$85,568 that he received from the testing laboratory for the blood specimens that he had sent to it for testing.

4. The 2002 tax return filed by defendant LOUIS TSAROUHAS was false in that it understated his taxable income and claimed a refund to which he was not entitled. Defendant LOUIS TSAROUHAS total corrected taxable income for the year was approximately \$220,073, upon which an additional income tax of approximately \$31,835 was due and owing to the United States.

5. On or about August 28, 2003, in the District of New Jersey, defendant

LOUIS TSAROUHAS

knowingly and willfully did attempt to evade and defeat a substantial part of the income tax due and owing to the United States in that he signed and caused to be filed with the Internal Revenue Service the tax return described in paragraph 3, knowing it to be false and fraudulent as described in paragraph 4.

In violation of Title 26, United States Code, Section 7201.

COUNT 3

1. Paragraphs 1 of Count 1 is realleged and incorporated as if fully set forth herein.
2. During 2003, defendant LOUIS TSAROUHAS received approximately \$62,828 from a diagnostic testing laboratory for sending blood samples to it for testing.
3. On or about April 14, 2004, defendant LOUIS TSAROUHAS signed and caused to be filed with the Internal Revenue Service a 2003 U.S. Individual Income Tax Return, Form 1040. That return stated that his taxable income for the calendar year 2003 was \$172,758, and that he had taxes due and owing to the United States of \$21,434. The tax return that was filed by defendant LOUIS TSAROUHAS failed to report the approximately \$62,828 that he received from the testing laboratory for the blood specimens that he had sent to it for testing.
4. The 2003 tax return filed by defendant LOUIS TSAROUHAS was false in that it understated his taxable income for the year 2003. Defendant LOUIS TSAROUHAS' total corrected taxable income for the year was approximately \$241,180, upon which an additional income tax of approximately \$23,128 was due and owing to the United States.

5. On or about April 14, 2004, in the District of New Jersey, defendant

LOUIS TSAROUHAS

knowingly and willfully did attempt to evade and defeat a substantial part of the income tax due and owing to the United States in that he signed and caused to be filed with the Internal Revenue Service the tax return described in paragraph 3, knowing it to be false and fraudulent as described in paragraph 4.

In violation of Title 26, United States Code, Section 7201.

Christopher J. Christie
CHRISTOPHER J. CHRISTIE
United States Attorney

CASE NUMBER: _____

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LOUIS TSAROUHAS

INFORMATION FOR

Title 26, United States Code, Section 7201

CHRISTOPHER J. CHRISTIE
U.S. ATTORNEY NEWARK, NEW JERSEY

CHARLES B. MCKENNA
ASSISTANT U.S. ATTORNEY
NEWARK, NEW JERSEY
(973) 645-2716